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From:

Sent: Monday, April 18, 2011 8:31:14 AM

To: Cc:

Subject: RE: TEFRA Question

There is no requirement to redo the audit and section 7605(b) generally prohibits a second examination in any event. The only limitation is section 6223(d)(1) which requires the NBAP to be issued at least 120 days before the FPAA is issued.. So the FPAA can be issued in June.